

Exhibit C

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

John D. West, on Behalf of Himself
and All Other Persons Similarly Situated,

Plaintiffs,

v.

AK Steel Corporation (Formerly ARMCO Inc.)
Retirement Accumulation Pension Plan, a part of
the AK Steel Corporation (Formerly ARMCO
Inc.) Noncontributory Pension Plan, and

AK Steel Corporation Benefit Plans
Administrative Committee,

Defendants

Case No.: C-1-02-0001

Judge: Hon. Sandra S. Beckwith

Magistrate Judge: Timothy S. Black

SUPPLEMENTAL DECLARATION OF RICHARD OGUS

I, Richard Ogus, hereby declare as follows:

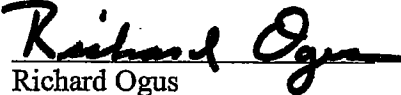
1. I provide this Declaration as a supplement to my Declaration of May 6, 2006, in which I described the annual payout rate ("burn rate") from the assets held in trust by the AK Steel Noncontributory Pension Plan ("Plan"). Counsel for Plaintiff John D. West has asked that I identify any future obligations that I know of that could materially increase the Plan's burn rate in 2006 or 2007.

2. As a general matter, I expect the Plan's burn rate to decrease over time as a result of mortality in the Plan's large retiree population. Moreover, at this time, I do not anticipate any potential future liabilities that would "materially" increase the Plan's burn rate in 2006 or 2007, using \$10 million per year as a threshold of materiality.

3. On a separate point, I was recently informed that on May 19, 2006, the company's Board of Directors authorized AK Steel to make an \$84 million voluntary contribution to its pension plans. Approximately \$78.7 million of this contribution is directed to the Plan. I understand that AK Steel intends to make this contribution before the end of May 2006. After making this contribution, AK Steel will have no additional required Plan funding contributions for the 2006 calendar year.

Pursuant to 17 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge and belief.

Date: 5/23/2006


Richard Ogus